PATENT

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Steven E. Soar

Group Art Unit: 2819

Serial No.: 10/661030

Examiner: Joseph J. Lauture

Filed: Sep 11 2003

Attorney Docket: 100201414-3

Title: FLOATING APERTURE ENCODER

Honorable Commissioner of Patents Washington DC 20231

Attention: Examiner Joseph J. Lauture

Comments on Statement of Reasons for Allowance

Sir:

Applicants agree with the Examiner's conclusions regarding patentability, without necessarily agreeing with or acquiescing in the Examiner's reasoning. In particular, applicants believe that the application is allowable because the prior art fails to teach, anticipate or render obvious the invention as claimed, independent of how the invention is paraphrased.

Respectfully submitted,

Reg. No. 40,218

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Page 1 of 1